

The spouse claiming more than 1/2 of the total personal exemption must attach the **original** election to his/her Arizona income tax return.

The spouse claiming less than 1/2 of the total personal exemption must attach a **copy** of the election to his/her Arizona income tax return.

For the calendar year 1997, or fiscal year

beginning \_\_\_\_\_, 19 \_\_\_\_\_, and ending \_\_\_\_\_, 19 \_\_\_\_\_

|                                                               |                        |
|---------------------------------------------------------------|------------------------|
| Name of spouse claiming more than 1/2 of the total exemption. | Social security number |
| Name of spouse claiming less than 1/2 of the total exemption. | Social security number |

*We the undersigned agree to divide the personal exemption as follows: (Both spouses must sign and date this form on page 2.)*

**Who must file Form 202**

The following taxpayers must complete Form 202.

1. Married taxpayers filing separate returns, claiming no dependents, with one spouse claiming a personal exemption of more than \$2,100 of the \$4,200 exemption. (Complete Part I or Part II)
2. Married taxpayers filing separate returns, claiming at least one dependent, with one spouse claiming a personal exemption of more than \$3,150 of the \$6,300 exemption. (Complete Part III or Part IV)
3. A head of household married to a person who was a nonresident alien for federal income tax purposes at any time during 1997, with one spouse claiming a personal exemption of more than \$3,150 of the \$6,300 exemption. (Complete Part III or Part IV)

**Once you make this election for a tax year, you cannot change the agreed upon amounts for that year without making another election. You must complete a new Form 202 and file an amended Arizona income tax return (Form 140X) to change an election.**

**If one spouse is a full year resident and the other spouse is a part year resident or nonresident, the full year resident should complete the appropriate column in Part I or Part III and the part-year resident or nonresident should complete the appropriate column in Part II or Part IV.**

**Part I For full year residents only (Form 140 or 140A).**

|                                                                                                                                                                                                                                                                                                                    |   | Spouse claiming<br>more than 1/2 | Spouse claiming<br>less than 1/2 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------------------------------|----------------------------------|
| 1 Total personal exemption allowed married taxpayers claiming no dependents .....                                                                                                                                                                                                                                  | 1 | \$4,200                          | \$4,200                          |
| 2 Amount of personal exemption each spouse is claiming on his/her separate Arizona return.<br>Enter the result here. Also enter the result on Form 140, page 1, line 24 or Form 140A, page 1,<br>line 18. If one spouse is a nonresident or part-year resident, that spouse should complete<br>Part II below. .... | 2 |                                  |                                  |

**Part II For part-year residents (Form 140PY) or nonresidents (Form 140NR)**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |   | Spouse claiming<br>more than 1/2 | Spouse claiming<br>less than 1/2 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------------------------------|----------------------------------|
| 1 Total personal exemption allowed (prior to prorating) married taxpayers claiming no dependents .....                                                                                                                                                                                                                                                                                                                                                                                                                        | 1 | \$4,200                          | \$4,200                          |
| 2 Amount of personal exemption each spouse is claiming (prior to prorating) on his/her separate<br>Arizona return. If you are a part year resident who is an active duty military member who either<br>began or gave up Arizona residency during 1997, skip lines 3 and 4 and enter this amount on<br>Form 140PY, page 1, line 24. If you are a nonresident who is an active military member,<br>skip lines 3 and 4 and enter this amount on Form 140NR, page 1, line 24. All other taxpayers<br>complete lines 3 and 4 ..... | 2 |                                  |                                  |
| 3 If you are a part-year resident, enter your Arizona percentage from Form 140PY, page 2, line B20.<br>If you are a nonresident, enter your Arizona percentage from Form 140NR, page 2, line B16 .....                                                                                                                                                                                                                                                                                                                        | 3 | %                                | %                                |
| 4 Multiply line 2 by the percent on line 3. If you are a part-year resident, enter the result here and<br>on Form 140PY, page 1, line 24. If you are a nonresident, enter the result here and on Form<br>140NR, page 1, line 24 .....                                                                                                                                                                                                                                                                                         | 4 |                                  |                                  |

**Part III For full year residents only (Form 140 or 140A).**

|                                                                                                                                                                                                                                                                                                                           |          | Spouse claiming<br>more than 1/2 | Spouse claiming<br>less than 1/2 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------|----------------------------------|
| <b>1</b> Total personal exemption allowed married taxpayers claiming at least one dependent .....                                                                                                                                                                                                                         | <b>1</b> | \$6,300                          | \$6,300                          |
| <b>2</b> Amount of personal exemption each spouse is claiming on his/her separate Arizona return.<br>Enter the result here. Also enter the result on Form 140, page 1, line 24 or Form 140A,<br>page 1, line 18. If one spouse is a nonresident or part-year resident, that spouse should<br>complete Part IV below. .... | <b>2</b> |                                  |                                  |

**Part IV For part-year residents (Form 140PY) or nonresidents (Form 140NR)**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |          | Spouse claiming<br>more than 1/2 | Spouse claiming<br>less than 1/2 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------|----------------------------------|
| <b>1</b> Total personal exemption allowed (prior to prorating) married taxpayers claiming at least one dependent .....                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1</b> | \$6,300                          | \$6,300                          |
| <b>2</b> Amount of personal exemption your spouse is claiming (prior to prorating) on his/her separate<br>Arizona return. If you are a part year resident who is an active duty military member who either<br>began or gave up Arizona residency during 1997, skip lines 3 and 4 and enter this amount on<br>Form 140PY, page 1, line 24. If you are a nonresident who is an active military member,<br>skip lines 3 and 4 and enter this amount on Form 140NR, page 1, line 24. All other taxpayers<br>complete lines 3 and 4 ..... | <b>2</b> |                                  |                                  |
| <b>3</b> If you are a part-year resident, enter your Arizona percentage from Form 140PY, page 2, line B20.<br>If you are a nonresident, enter your Arizona percentage from Form 140NR, page 2, line B16 .....                                                                                                                                                                                                                                                                                                                        | <b>3</b> | %                                | %                                |
| <b>4</b> Multiply line 3 by the percent on line 4. If you are a part-year resident, enter the result here and<br>on Form 140PY, page 1, line 24. If you are a nonresident, enter the result here and on Form<br>140NR, page 1, line 24 .....                                                                                                                                                                                                                                                                                         | <b>4</b> |                                  |                                  |

Both spouses must sign.

\_\_\_\_\_  
Signature of spouse claiming more than 1/2 of total personal exemption.\_\_\_\_\_  
Date\_\_\_\_\_  
Signature of spouse claiming less than 1/2 of total personal exemption.\_\_\_\_\_  
Date